

General Assembly

Committee Bill No. 751

January Session, 2007

LCO No. 4871

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Referred to Committee on Select Committee on Aging

Introduced by: (AGE)

AN ACT CONCERNING THE ESTABLISHMENT OF A SENIOR CITIZEN VOLUNTEER SERVICES TAX CREDIT PROGRAM.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (Effective October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007) Any municipality may, 3 upon approval by its legislative body or in any town in which the 4 legislative body is a town meeting, by the board of selectmen, abate the 5 property taxes due for any tax year or the interest on delinquent taxes 6 for volunteer services provided on behalf of a municipality by a 7 taxpayer who is sixty years of age or older. Such abatement shall be the 8 product of the number of hours that such taxpayer volunteered 9 multiplied by ten dollars for each hour of volunteer service. Any such 10 abatement shall be redetermined on an annual basis utilizing volunteer 11 service hours provided during the course of the assessment year. 12 Property tax abatement granted to any taxpayer in accordance with the 13 provisions of this section shall not disqualify such taxpayer with 14 respect to any benefits for which such resident is eligible under the 15 provisions of sections 12-129b to 12-129d, inclusive, 12-129n, 12-170v, 16 12-170w and 12-170aa of the general statutes and any property tax 17 abatement provided under this section shall be in addition to any such

- 18 benefits for which such taxpayer is eligible under sections 12-129b to
- 19 12-129d, inclusive, 12-129n, 12-170v, 12-170w and 12-170aa of the
- 20 general statutes.

This act shall take effect as follows and shall amend the following		
sections:		
Section 1	October 1, 2007, and	New section
	applicable to assessment	
	years commencing on or	
	after October 1, 2007	

AGE Joint Favorable C/R FIN

FIN Joint Favorable